



This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: Pat Moses Date Reviewed: July 26, 2000

Ancillary Document being reviewed (provide number and title): ETA 125.08.140 SALE OF PHOTOGRAPHS TO SCHOOL CHILDREN

Date last Issued: August 5, 1966

This document is being reviewed in conjunction with (provide WAC number and title): WAC 458-20-140 Photofinishers and photographers

Purpose of the document: To identify the taxability of photographers who make portrait sales to schoolchildren through the school itself as the photographer's agent.

	Yes	No
Is the document clearly written?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

	Yes	No
Does the document provide accurate and useful information?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

	Yes	No
Does the document provide information not currently in the rule?	<input checked="" type="checkbox"/>	<input type="checkbox"/>



Review recommendation:

- A. Update
- B. Repeal
- C. Leave as is
- D. Incorporate into rule and repeal

X

Briefly explain your recommendation:

This ETA covers a common concept (agency) applied to a unique situation. The situation fits in the scope of either this rule or Rule 167 for educational institutions. Since the ETA speaks to the taxability of the photographer more than the institution, it is better placed in Rule 140, possibly as an example.

Manager Action:

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Accepted recommendation

Date: _____

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Returned for further review

Date: _____

Comments _____